

**From:** [Dan Busch](#)  
**To:** [Senate Resources](#)  
**Subject:** Do Not Support SN 227  
**Date:** Wednesday, February 11, 2026 2:35:30 PM

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Please defeat this proposal from the governor for a state sales tax while dropping corporate taxes to zero. It will punish average Alaskans, especially those in rural and remote areas, not to mention the communities that already have a local sales tax.

Why not have at least a small income tax to capture the many dollars of the out-of-state workers who do not live and spend their earnings in Alaska. Many of them pay income taxes to other states on the money they earn here. We have advocated for the reinstatement of a state income tax ever since it was foolishly dropped all those years ago.

Protecting the PFD in the state constitution is a very bad plan. It is wrong to tie future budgets to a guaranteed PFD. Please drop this idea for good.

Sincerely,  
Dan and Randy Busch  
Kodiak

Sent from my iPad

**From:** [Annika Ord](#)  
**To:** [Senate Resources](#)  
**Subject:** Governor's Proposed Budget - Concerns  
**Date:** Thursday, February 5, 2026 9:02:49 PM

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Dear Finance Committee,

I am writing to express my opposition to the Governor's proposed budget. I am particularly concerned about the inclusion of a statewide sales tax, a 100% cut to the corporate income tax, and the establishment of a 6% floor on oil taxes.

Sales taxes are widely recognized as regressive, meaning they disproportionately impact low-income households. Lower-income Alaskans spend a much larger share of their income on necessities such as food, utilities, and household goods, while higher-income households are better able to absorb or avoid the burden. As a result, a sales tax takes a higher effective percentage of income from those least able to afford it.

If Alaska must adopt a new tax, I would strongly prefer an income tax, which can be structured progressively so that those with higher incomes contribute a fairer share, rather than shifting the burden onto working families, seniors, and rural residents through higher prices on everyday goods.

The Governor's proposal would also have a direct and significant impact on local communities. In Juneau, the addition of a statewide sales tax would raise the combined sales tax rate to 9%. Currently, Juneau exempts food and utilities from local sales tax. Under the Governor's proposal, these exemptions would be made illegal, meaning residents would face new taxes on essential items such as groceries and home heating—costs that are already exceptionally high in Southeast Alaska.

On January 30, The Alaska Beacon published an article discussing a study conducted by the Institute of Social and Economic Research at the University of Alaska Anchorage. That study concluded that raising oil and corporate taxes to balance Alaska's budget would likely have the lowest negative impact on Alaskans' jobs and incomes. Importantly, this report was commissioned by the Governor's own administration and was released just days after the Governor introduced his budget proposal.

Given these findings, it is deeply concerning that the proposed budget moves in the opposite direction—eliminating corporate income taxes entirely, reducing oil tax revenue, and instead relying on a regressive sales tax that increases the cost of basic necessities for Alaskans.

I urge the Senate Finance Committee to reject this budget framework and instead pursue revenue solutions that are evidence-based, equitable, and aligned with Alaska's long-term fiscal stability.

As a young Alaskan working to build my life in this state, the proposal to pad the pocket books of corporations while making up the deficit on the backs of everyday Alaskans struggling to make ends meet, is irresponsible and unethical.

Thank you for your time and consideration.

Annika Ord

Juneau, Alaska

**From:** [Angela Imholt](#)  
**To:** [Senate Resources](#)  
**Subject:** Opposition to Governor's Proposed Budget and Sales Tax Proposal  
**Date:** Thursday, February 5, 2026 2:40:08 PM

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Hello Members of the Senate Finance Committee,

I am writing to express my opposition to the Governor's proposed budget. I am particularly concerned about the inclusion of a statewide sales tax, a 100% cut to the corporate income tax, and the establishment of a 6% floor on oil taxes.

Sales taxes are widely recognized as regressive, meaning they disproportionately impact low-income households. Lower-income Alaskans spend a much larger share of their income on necessities such as food, utilities, and household goods, while higher-income households are better able to absorb or avoid the burden. As a result, a sales tax takes a higher effective percentage of income from those least able to afford it.

If Alaska must adopt a new tax, I would strongly prefer an income tax, which can be structured progressively so that those with higher incomes contribute a fairer share, rather than shifting the burden onto working families, seniors, and rural residents through higher prices on everyday goods.

The Governor's proposal would also have a direct and significant impact on local communities. In Juneau, the addition of a statewide sales tax would raise the combined sales tax rate to 9%. Currently, Juneau exempts food and utilities from local sales tax. Under the Governor's proposal, these exemptions would be made illegal, meaning residents would face new taxes on essential items such as groceries and home heating—costs that are already exceptionally high in Southeast Alaska.

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Given these findings, it is deeply concerning that the proposed budget moves in the opposite direction—eliminating corporate income taxes entirely, reducing oil tax revenue, and instead relying on a regressive sales tax that increases the cost of basic necessities for Alaskans.

I urge the Senate Finance Committee to reject this budget framework and instead pursue revenue solutions that are evidence-based, equitable, and aligned with Alaska's long-term fiscal stability. Alaska should not balance its budget on the backs of working families when more effective and less harmful options are available.

Thank you for your time and consideration.

Sincerely,

Angela Imholt

**From:** [Jesse Higdon](#)  
**To:** [Senate Resources](#)  
**Subject:** Opposition to statewide sales tax in Dunleavy's budget  
**Date:** Thursday, February 5, 2026 4:07:40 PM

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I am writing to express my opposition to the Governor's proposed budget. I am particularly concerned about the inclusion of a statewide sales tax, a 100% cut to the corporate income tax, and the establishment of a 6% floor on oil taxes.

A sales tax disproportionately affects low income Alaskans, making groceries and utilities and necessities of life even more expensive for this population. There are better options such as a state income tax which allows for income stratification that is equitable for low, medium and high income Alaskans.

There is no good reason corporations should be exempt from income tax, as again this makes the rich richer and puts the tax burden on the individuals and families of Alaska. I strongly disagree with this part of Dunleavy's proposed budget, and we should be asking ourselves why the governor would be willing to tax the people of Alaska but give breaks to corporations who benefit from Alaskan resources. A governor who prioritizes corporate profit over the people he has been elected to represent should be scrutinized and questioned.

Senate Finance committee, I urge you to think clearly about who this budget benefits, and to look at options that do not disproportionately place more burden on low and middle income Alaskans.

Thank you for your time,  
Jesse Higdon  
Douglas, AK 99824

**From:** [Elizabeth Figus](#)  
**To:** [Senate Resources](#)  
**Subject:** Please vote NO on Alaska Sales Tax: WE NEED INCOME TAX  
**Date:** Friday, February 6, 2026 8:58:38 AM

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Hello,

I am writing to express my opposition to the Governor's proposed budget. I am particularly concerned about the inclusion of a statewide sales tax, a 100% cut to the corporate income tax, and the establishment of a 6% floor on oil taxes.

Sales taxes are widely recognized as regressive, meaning they disproportionately impact low-income households. Lower-income Alaskans spend a much larger share of their income on necessities such as food, utilities, and household goods, while higher-income households are better able to absorb or avoid the burden. As a result, a sales tax takes a higher effective percentage of income from those least able to afford it.

Alaska MUST MAINTAIN CORPORATE TAXES, to ensure that our extracted resources provide benefits to our state.

ALASKA NEEDS A MODEST INCOME TAX (1%), to ensure that everyone working in Alaska pays back into our state. For decades, seasonal and temporary workers have been benefitting from jobs in Alaska without paying any tax back into our state. They use our services during their time in Alaska, and then leave to spend most of their money elsewhere.

An income tax can be structured progressively so that those with higher incomes contribute a fairer share, rather than shifting the burden onto working families, seniors, and rural residents through higher prices on everyday goods.

The Governor's proposal would have a direct and significant impact on local communities. In Juneau, the addition of a statewide sales tax would raise the combined sales tax rate to 9%. Currently, Juneau exempts food and utilities from local sales tax. Under the Governor's proposal, these exemptions would be made illegal, meaning residents would face new taxes on essential items such as groceries and home heating—costs that are already exceptionally high in Southeast Alaska.

On January 30, The Alaska Beacon published an article discussing a study conducted by the Institute of Social and Economic Research at the University of Alaska Anchorage. That study concluded that raising oil and corporate taxes to balance Alaska's budget would likely have the lowest negative impact on Alaskans' jobs and incomes. Importantly, this report was commissioned by the Governor's own administration and was released just days after the Governor introduced his budget proposal.

Given these findings, it is deeply concerning that the proposed budget moves in the opposite direction—eliminating corporate income taxes entirely, reducing oil tax revenue, and instead relying on a regressive sales tax that increases the cost of basic necessities for Alaskans.

I urge the Senate Finance Committee to reject this budget framework and instead pursue revenue solutions that are evidence-based, equitable, and aligned with Alaska's long-term fiscal stability. Alaska should not balance its budget on the backs of working families when more effective and less harmful options are available.

Thank you for your time and consideration.

Sincerely,

Elizabeth Figus, PhD

9350 View Drive

Juneau, AK 99801

cell: (732) 749-0319

**From:** [Larri Spengler](#)  
**To:** [Senate Resources](#)  
**Subject:** problems with the Governor's proposed budget  
**Date:** Thursday, February 5, 2026 3:43:37 PM

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Greetings:

I am very opposed to Alaska using a state-wide sales tax to solve our budget woes. This would have a very disproportionate negative impact on lower-income Alaskans.

I much prefer a progressively structured income tax, and possibly increasing -- certainly not decreasing! -- corporate taxes.

Larri Spengler

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**Larri Irene Spengler**  
4545 Thane Road  
Juneau, Alaska 99801  
907-586-9768 (phone/fax)  
[Larri.Irene.Spengler@gmail.com](mailto:Larri.Irene.Spengler@gmail.com)

**From:** [MyKenzie Robertson](#)  
**To:** [Senate Resources](#)  
**Subject:** Revenue Proposal Comments Mykenzie Robertson  
**Date:** Friday, February 6, 2026 12:28:37 PM

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Hello committee!

My name is Mykenzie Robertson and I live in Fairbanks. I am a commercial fisher, a student, and an employee to 3 local business throughout the year.

I am writing to let you know that I oppose the current revenue plan the Governor has proposed. Most importantly I do not support a state sales tax! From what I have learned in economics, sales taxes hurt the people who make the least (me!). I will still have to buy necessary supplies and most of my income is spent on these taxable goods.

If you want to target tourism, implementing a tax on services would do that (hotels, charters, rentals etc.). I get it our state needs money...I would support an income tax for bracket for dollars above 250k! Capping the oil companies tax is a bad idea too, 6% hardly seems like enough...I think they'd still be clearing millions in profit at 50%. However, charging any tax on my heating oil in the winter is honestly unimaginable because I can barely afford it as is.

I want to be able to have a family here, build a home, and contribute to my community. A policy that reduces contributions from corporations, who can afford to support political campaigns, doesn't seem fair to the folks that are providing every other kind of support to our Alaskan ecosystem. When you vote on this matter please consider the future generations of Alaskans and people like me. Please work together to come up with a plan that provides enough money for our state to function and get creative- because just like the oil companies are telling you, we (the normal folks) are tapped out and our pockets are empty.

Thank you for your considerations.

If you'd like to chat or grab coffee- let me know. I will also give 3hrs a week volunteering on this matter until resolved if needed.

My cell is 727-534-6011.

This is a short informational video on Montana's tax situation explained by Hank Green (a highly reputable individual who has spent his career educating):

<https://www.tiktok.com/@hankgreen1/video/7541809927182896415>

Yes, it is a Tik tok- he's meeting the people where they are at.

Have a great day,  
Mykenzie Robertson

**From:** [Sharon Alden](#)  
**To:** [Senate Resources](#)  
**Subject:** Sales tax BAD idea  
**Date:** Friday, February 6, 2026 3:56:07 AM

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A statewide sales tax as is being proposed is the worst and least fair was to increase revenue, especially when paired with a cut to corporate income tax.

Even if it is seasonal and reduces in the winter it will be the most regressive way to tax the people of Alaska. The poor will pay the highest percentage of their income, especially those living in villages off the road system. This is a big FU to rural Alaskans. It also will be onerous to administer and collect.

If you must tax Alaskans, a simple income tax would be the most fair and easiest to administer.

Do not pass this through.

Sharon Alden  
159 Kniffen Rd  
Fairbanks, Alaska  
99712

[Yahoo Mail: Search, Organize, Conquer](#)

**From:** [kara Johnson](#)  
**To:** [Senate Resources](#)  
**Subject:** state sales tax proposal  
**Date:** Thursday, February 5, 2026 4:13:21 PM

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Dear Senate Finance Committee,

I am a resident in Juneau, and formerly lived in Cordova and Anchorage. I am writing to oppose the state sales tax proposal as currently proposed.

There are a number of issues with the proposal which will harm our most vulnerable citizens and unproportionally impact rural Alaskans over those on the road system.

- 1) A sales tax is the most regressive tax that impacts low-income residents more than higher income residents.
- 2) As proposed, rural Alaskans, many of which already have a sales tax and live in areas with the highest costs of living, will be faced with significant financial burden. There are no exemptions for heating fuel, non-prepared food, or for seniors (I was happy to see long term rents were exempted). Their costs are already very high. Where is their money going to come from to cover these increased costs? 4% on a gallon of milk in Anchorage is significantly different than 4% + 3% for a gallon of milk in Napaskiak.
- 3) Rescinding the tax caps across taxing communities will unfairly target small businesses that reside in a taxing district on the road system, where a buyer can choose to take their business to Anchorage or Fairbanks. The tax caps were implemented to protect these businesses so the financial difference was minimized when buying in the taxing versus non-taxing district. Currently, most of the taxing districts near Anchorage, have a cap of \$500. No one will opt to buy a snowmachine from a Wasilla dealer at 2.5% + 2 or 4% over a dealer in Anchorage with only the 2-4% tax. A seine fishing net is thousands of dollars. Under tax caps, the fishermen are financially protected. Not after you remove the tax caps. Fishermen can't raise their prices on the fish they sell to absorb the increased costs of the tax.
- 4) A seasonal sales tax will negatively impact our residents that tend to build, renovate, improve property or purchase equipment for subsistence harvest in the summer. Not many builders will have the flexibility to buy in the winter for materials to be used the following summer.
- 5) The concept that Alaskans will "self-report" a use tax is absurd. Is the governor expecting every Alaskan to register with the system? What about teenagers or juvenile? What are they supposed to do? Would they be exempt from reporting use tax? Normally a use tax is reported along with an income tax. Without that mandatory reporting mechanism, there is no way anyone is going to voluntarily report.
- 6) How is the state going to identify which businesses have not registered or are not filing? With local collection, sales tax administrators have a much better sense of non-compliant businesses. They have the local knowledge if someone is advertising on a local Facebook page or on TikTok. How is the state going to monitor and follow up? I personally would just stop renewing my state license and omit my collection responsibility and basically bet that the state won't be able to find me...
- 7) Will the state be providing an itemized list of tax remittance each month for the

jurisdictions? I would think it would be mandatory if the state wants local input about compliance.

8) The proposal may harm local taxing jurisdictions since residents will pressure their local government to reduce sales tax as financial pressures grow.

9) Jurisdictions have exemptions that are driven by local resident priorities. The state is proposing eliminating all these local priorities. This is insensitive and makes residents feel like they don't have input with their government.

10) There is not an exemption for seniors. We have a large senior population on fixed incomes. How are they just supposed to come up with this extra money?

11) How is the state proposing to pay for the staffing to maintain the sales tax program after it has sunset? Are they expecting collection and reporting go back to local jurisdictions?

12) What about a service provider like an engineer or accountant, that has clients all over the state? Are they collecting and reporting in the jurisdictions where their clients are? How are they supposed to know and maintain all 100+ different tax rates around Alaska?

13) What sort of commitments is the state going to make to ensure that remittance to local jurisdictions occurs on a timely manner? Many jurisdictions are on a monthly filing schedule and require access to funds fairly immediately.

If Alaska must adopt a new tax, I would strongly prefer an income tax, which can be structured progressively so that those with higher incomes contribute a fairer share, rather than shifting the burden onto working families, seniors, and rural residents through higher prices on everyday goods.

On January 30, The Alaska Beacon published an article discussing a study conducted by the Institute of Social and Economic Research at the University of Alaska Anchorage. That study concluded that raising oil and corporate taxes to balance Alaska's budget would likely have the lowest negative impact on Alaskans' jobs and incomes. Importantly, this report was commissioned by the Governor's own administration and was released just days after the Governor introduced his budget proposal.

Given these findings, it is deeply concerning that the proposed budget moves in the opposite direction—eliminating corporate income taxes entirely, vetoing the corporate income loophole, reducing oil tax revenue, and instead relying on a regressive sales tax that increases the cost of basic necessities for Alaskans.

I urge the Senate Finance Committee to reject this budget framework and instead pursue revenue solutions that are evidence-based, equitable, and aligned with Alaska's long-term fiscal stability. Alaska should not balance its budget on the backs of working families when more effective and less harmful options are available.

Thank you for your time and consideration.

Kara Johnson

2806 John Street 1, Juneau AK 99801

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Kara Johnson

**From:** [Doug White](#)  
**To:** [Senate Resources](#)  
**Subject:** state sales tax  
**Date:** Thursday, February 5, 2026 4:25:13 PM

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If the state of Alaska needs to raise money, it needs to be an Income tax.

A sales tax is regressive, and hits those of us with less money the hardest. There is absolutely, no person, who can make the argument that this is Not the case.

We could write a book that makes this case, over and over.

You know it to be true, and us citizens know it also.

Thank You,

Doug White  
Don Abel Building Supply  
Direct 907-780-8230  
Store/General 907-789-2155

**From:** [Ryan](#)  
**To:** [Senate Resources](#)  
**Subject:** Support for Sales Tax with Full PFD Funding  
**Date:** Thursday, February 5, 2026 2:34:11 PM

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Dear Senate Resources and Finance Committees,

I support the sales tax in Gov. Dunleavy's proposal if it ensures full funding of the Permanent Fund Dividend via the proposed 50/50 constitutional split. The PFD was established in 1982 to ensure Alaskans directly benefit from our natural resource wealth, giving residents a personal stake in its management and preventing the government from spending it all without accountability. This dividend often helps offset the high costs of living in Alaska, such as heating homes during our harsh winters, and it almost always flows right back into local communities; stimulating the economy tenfold through spending on goods, services, and businesses, unlike other state funds that may not circulate as directly.

The PFD has been eroded in recent years, 2025's \$1,000 is far below statutory levels; to cover budget gaps, which is diverting funds meant for residents. Nearly \$16,000 has been lost per person since 2016 by stealing the PFD because the government knows best how to spend our money. It's a fully established fund with no new money exchanged for its funding, it simply exists from invested past royalties, so taking it is much different than imposing a tax. A seasonal sales tax (increased in summer) would fairly shift the burden to tourists and visitors, who contribute significantly to our economy (~\$5.6B impact) but little to state revenue (0.7%). This spreads costs beyond Alaskans while preserving the PFD and encouraging budgetary restraint (unrealistic with current and historical government trends).

Alaska has experienced net out-migration for 13 consecutive years, the longest streak since 1945; with projections showing a continued population decline. If you want to lose more residents, continue this trajectory; then decide where your funding will come from. Without PFD protection, I'd oppose it. Let's avoid boom-bust cycles tied to oil.

Ryan Woods